

# **MAINE REVENUE SERVICES**

**Income/Estate Tax Division  
24 State House Station  
Augusta, ME 04333-0024**

## **INSTRUCTIONAL PAMPHLET FOR INDIVIDUAL INCOME TAX**

**Schedule NR  
Worksheet A  
Worksheet B  
Worksheet C**

**for Nonresidents and Part-Year Residents**

**Use Maine Revenue Services' Web site ([www.maine.gov/revenue](http://www.maine.gov/revenue)) to download tax forms and instructions or obtain tax information, including tax laws and regulations.**

**To receive forms by mail, call (207) 624-7894. The forms line is available every day, 24 hours a day. Please allow two weeks to receive the forms you order.**

**For additional assistance with your tax questions, call (207) 626-8475. The taxpayer assistance lines are available weekdays, 8:00 a.m. - 5:00 p.m.**

**To arrange a payment plan, call (207) 621-4300. The lines are available weekdays, 8:00 a.m. - 5:00 p.m.**

## SCHEDULE NR NONRESIDENTS AND PART-YEAR RESIDENTS ONLY

If you are a nonresident or part-year resident of Maine, and you received income as a resident of Maine or, as a nonresident, had income from Maine sources resulting in a Maine income tax liability, you must file a Maine long form (1040ME)\*. **However, you may not be required to file if your Maine income or the number of days worked in Maine is less than the thresholds defined in 36 M.R.S.A. § 5142(8).**

*\*Only full-year residents of Maine may file a Maine short form (1040S-ME). If you file a short form return, you will be treated as a resident of Maine for the entire year.*

Nonresidents and part-year residents who receive income from outside Maine while nonresidents of Maine may be able to claim a nonresident credit calculated on Schedule NR using Worksheet A, Worksheet B and, if necessary, Worksheet C. This credit may be claimed only on the Maine long form (1040ME). Full year residents of Maine may not claim a nonresident credit and should not complete Schedule NR. Do not file Schedule NR if all your income is taxable by Maine.

**Nonresidents and part-year residents must include a complete copy of their federal return (including all schedules and worksheets) with the Maine return when filing, even if they are not eligible to claim a nonresident credit.**

Nonresidents and part-year residents must file a Maine return using the same filing status as properly used on the federal return and must complete **Form 1040ME and Schedule NR**. However, if one spouse is a full-year Maine resident and the other spouse is not, and a joint federal return was filed, you have two options:

- (1) You can choose to file a joint Maine return as if both were full-year Maine residents; **OR**
- (2) Each can file a Maine return as a single individual using **Form 1040ME with Schedule NRH** (*for more information see Schedule NRH*). Each return must show the proper residency status. You may choose this option only if you filed a joint federal return.

If both spouses are nonresidents, and a joint federal return was filed, but only one spouse has Maine-source income, you have two options:

- (1) You can choose to file a joint Maine return and determine your joint tax liability as nonresidents using **Form 1040ME with Schedule NR**; **OR**
- (2) The spouse who has Maine-source income can choose to file a return as a single individual using **Form 1040ME with Schedule NRH** (*for more information see Schedule NRH*).

**Maine begins its income tax return with federal adjusted gross income, regardless of residency status.** Your tax is first calculated as if you were a resident of Maine for the entire year. Nonresidents and part-year residents must then claim a credit (*calculated on Schedule NR using Worksheets A and B, and if necessary, Worksheet C*) based on the income that was earned outside Maine while a nonresident of Maine.

- ① *Do not begin the Maine return with only the income earned in Maine.*
- ① *Do not subtract the income earned outside Maine as a negative income modification on Maine Schedule 1.*

Schedule NR is designed to separate a nonresident's or part-year resident's income between Maine source income and non-Maine source income. Maine source income includes the following:

- 1) All income received while a resident of Maine.
- 2) Salaries and wages earned working in Maine, including any taxable benefits related to those earnings. **Except**, employees who do not ordinarily work in Maine do not have to file if they worked in Maine for less than 21 days or had no more than \$6,000 in gross income in Maine during the taxable year.
- 3) Income derived from or connected with the carrying on of a trade or business within Maine (including distributive share of income (loss) from partnerships and S corporations operating in Maine).
- 4) Shares of estate and trust income derived from Maine sources.
- 5) Income (loss) attributed to the ownership or disposition of real or tangible personal property in Maine.
- 6) Maine State Lottery or Tri-State Lottery winnings from tickets purchased within Maine on or after July 13, 1993.

Income from intangible sources, such as interest, dividends, annuities, most pensions and gains or losses attributable to intangible personal property, received by a nonresident of Maine is not subject to Maine income tax. However, if that income is related to a business or profession carried on in Maine, it would be subject to Maine income tax.

A part-year resident is subject to Maine income tax on all income derived while a resident of Maine, even if the income is received from out-of-state sources, plus any income derived from Maine sources during the tax year, except as described in #2 above.

**Follow the step-by-step instructions for completing Schedule NR. These instructions are printed on page 5 of the Maine nonresident and part-year resident income tax booklet.**

**Schedule NR, line 1.** After you complete the Maine return through line 24 based on your total federal adjusted gross income, complete Schedule NR to calculate the amount of your nonresident credit. To complete Schedule NR, line 1:

- 1) Enter your total federal income in Box A (*from Worksheet B, column A, line 15*).
- 2) Enter all Maine source income in Box B, including any income earned in Maine while a nonresident of Maine (*Worksheet A, column B, line 15 plus Worksheet B, column E, line 15*).
- 3) Enter all non-Maine source income in Box C (*Worksheet B, column D, line 15 minus Worksheet B, column E, line 15*). If you included a taxable state income tax refund on your federal return, do not include that refund when completing Worksheet B or Schedule NR.

**Schedule NR, line 2.** If the ratio of non-Maine income to total income calculated on Schedule NR, line 2, is less than 0%, enter 0.0000. If the ratio is greater than 100%, enter 1.0000. You may not claim a negative nonresident credit or a nonresident credit that is more than your tax liability otherwise due to Maine. You should always extend the percentage calculations two digits beyond the decimal point; for example, 0.00% (.0000) or 100.00% (1.0000).

**Schedule NR, line 3.** To complete Schedule NR, line 3, Federal Income Adjustments, multiply the amount of federal income adjustments listed on federal Form 1040, line 34 or federal Form 1040A, line 20, by the percentage calculated on Schedule NR, line 2.

**Schedule NR, line 5.** If you have completed Maine Schedule 1, Income Modifications, you must complete Schedule NR, line 5. Enter the amount of income modifications from non-Maine sources on Schedule NR, lines 5a and 5b as they apply. Generally, the amount to be entered on these lines is calculated by multiplying the income modifications by the percentage of the year you spent as a nonresident. For example, if you were a nonresident for 9 months of the year, you would enter 9 months worth (75%-9 months divided by 12 months) of the income modifications reported on Maine Schedule 1 on Schedule NR, lines 5a and 5b as they apply.

After completing Schedule NR, any nonresident credit on line 9 is entered on Form 1040ME, line 25. This credit will reduce your Maine taxes for income not taxable to Maine.

- ① If you are a nonresident of Maine, and your only income from Maine sources are losses, you do not need to file an income tax return with Maine, because you have no Maine income tax liability. However, you may choose to file a return with Maine if you expect to have positive income from Maine sources in future years and want to avoid having gaps in your filing history.
- ① You may not use Maine losses in a prior year to offset Maine income in the current year, unless those losses also appear on the federal return for the current year. In other words, you may not carry a loss forward for Maine purposes without also carrying the loss forward for federal purposes. (Certain specific exceptions may apply for individuals who incurred losses from an S corporation with assets over \$1,000,000 in 1989, 1990, 1991 or 1992).
- ① For additional information on determining what types of income are subject to Maine tax when received by a nonresident, refer to **Rule 806** under “Laws and Rules” at [www.maine.gov/revenue](http://www.maine.gov/revenue), or call (207) 624-7894, or write to the address on the cover of this pamphlet.

Attached is a sample return for a part-year resident. The instructions provided within the long form booklet and this pamphlet should provide you with enough information to complete a Maine return for the Jettsons from the information provided below:

*Jim and Jennifer Jettson are from New York. They have a six-year-old daughter named Jessica. Jim works as an analyst for a large bank. Effective August 1, 2002, Jim was transferred to Maine while working for the same employer. Jim and his family moved to Maine and became residents of Maine on August 1, 2002. After coming to Maine, Jennifer was able to find a job as a supervisor in a local production facility.*

*In 2002, Jim earned a total of \$37,895 in wages from the bank. He earned \$25,895 in New York and \$12,000 in Maine. Jennifer earned \$20,000 from her job in Maine. From Jim's pay, \$995 was withheld for New York income taxes and \$600 was withheld for Maine income tax. Jennifer had \$1,000 withheld from her pay for Maine. The Jettsons had \$600 in interest income throughout the year, \$300 of which came from U.S. Government bonds.*

*The Jettsons filed a married joint federal income tax return for 2002 and reported federal adjusted gross income of \$56,495. They contributed \$2,000 to their IRA for the tax year and had total federal itemized deductions of \$8,649, which included state income taxes of \$2,595.*

DO NOT STAPLE OR TAPE FORMS TO YOUR RETURN. ENCLOSE CHECK OR MONEY ORDER AND W-2 OR 1099 FORMS IN THE ENVELOPE WITH YOUR RETURN.



2002

For tax period  
1/1/02 to 12/31/02 or

02 to

MAINE INDIVIDUAL INCOME TAX  
1040ME LONG FORM



\*02021000\*

Check here if this is a **Composite Return** (Partnerships, LLCs, and S Corporations only) ☐

STEP 1

Print  
Neatly in  
Blue or  
Black Ink,  
Using  
Uppercase  
Letters  
Only

DO NOT  
USE  
RED INK

NOTE: If either spouse is deceased, enter the date of death on the back of this page in the spaces provided above the signature area.

Your First Name Jim	MI	Your Last Name Jettson
Spouse's First Name Jennifer	MI	Spouse's Last Name Jettson
Mailing Address (PO Box, number, street and apt. no.)  123 ABC Drive		
City Augusta	State ME	Zip Code 04330

☐ Check this box if your name or address has changed since last year. Write your correct name(s), address, and ssn(s) in the spaces provided above. Do NOT use the label if your name or address has changed.

IMPORTANT!

You must enter your SSN(s) below.

Your Social Security Number

0 0 0 - 0 0 - 1 2 3 4

Spouse's Social Security Number

0 0 0 - 0 0 - 4 3 2 1

Home Phone Number

- -

Work Phone Number

- -

STEP 2

Your Filing  
and  
Residency  
Status,  
Number of  
Exemptions

- FILING STATUS** (Check one)
- 3 ☐ Single
- 4 ☒ Married filing joint return (Even if only one had income)
- 5 ☐ Married filing separate return. Enter spouse's social security number and full name above.
- 6 ☐ Head of household (With qualifying person)
- 7 ☐ Qualifying widow(er) with dependent child  
(Year spouse died )

**RESIDENCY STATUS** (Check one)

- 8 ☐ Resident
- 9 ☒ Part-Year Resident
- 10 ☐ Nonresident
- 11 ☐ Nonresident Alien

12 CHECK IF:

	You were	Spouse was
65 or over.....	12a <input type="checkbox"/>	12c <input type="checkbox"/>
Blind .....	12b <input type="checkbox"/>	12d <input type="checkbox"/>

13 Enter the TOTAL number of **EXEMPTIONS** claimed on your federal return ..... 3

STEP 3

Calculate  
Your  
Taxable  
Income

- 14 **FEDERAL ADJUSTED GROSS INCOME.** (From your federal Form 1040EZ, line 4 or 1040A, line 21 or 1040, line 35 or telefile worksheet, line 1. If negative, enter a minus sign in the box to the left of the number.) ..... 14 5 6 , 4 9 5 . 0 0
- 15 **INCOME MODIFICATIONS.** (From Schedule 1, line 3. If negative, enter a minus sign in the box to the left of the number) ..... 15 - , 3 0 0 . 0 0
- 16 **MAINE ADJUSTED GROSS INCOME.** (Line 14 plus or minus line 15. If negative, enter a minus sign in the box to the left of the number.) ..... 16 5 6 , 1 9 5 . 0 0
- 17 **DEDUCTION.** ☒ Standard (See Instructions) ..... 17 7 , 8 5 0 . 0 0  
☐ Itemized (From Schedule 2, line 7) ..... 17
- 18 **EXEMPTION.** Multiply the number of exemptions on line 13 by \$2,850 ..... 18 8 , 5 5 0 . 0 0
- 19 **TAXABLE INCOME.** (Line 16 minus lines 17 and 18. If negative, enter a minus sign in the box to the left of the number.) ..... 19 3 9 , 7 9 5 . 0 0

STEP 4

Calculate  
Your Tax

- 20 **INCOME TAX.** (Find the tax for the amount on line 19 in the tax table on pages 31-35) (If line 19 is negative, enter zero.) ..... 20 2 , 2 9 0 . 0 0
- 21 **TAX ADDITIONS.** (From Maine Schedule A, line 4.) ..... 21
- 22 **LOW-INCOME TAX CREDIT.** If the amount on line 19 is \$2,000 or less and neither you nor your spouse (if married) are claimed as an exemption on another person's tax return and you are not subject to the Maine Minimum Tax, add lines 20 and 21 and enter the total here. **NOTE: You are not required to file a return if you qualify for this credit.** ..... 22
- 23 **TOTAL TAX.** (Line 20 plus line 21 minus line 22) ..... 23 2 , 2 5 1 . 0 0

STEP 5



Subtract  
Your  
Tax Credits

- 24 **TAX CREDITS.** (From Maine Schedule A, line 27) ..... 24
- 25 **NONRESIDENT CREDIT.** (For nonresidents and part-year residents only) (From Schedule NR, line 9 or NRH, line 11 - You MUST attach a copy of your federal return.) ..... 25 1 , 0 1 0 . 0 0
- 26 **NET TAX.** (Subtract lines 24 and 25 from line 23) (Nonresidents see instructions) ..... 26 1 , 2 4 1 . 0 0





\*020210100\*

 **FOR MAINE RESIDENTS ONLY:** If you would like to receive a 2003 Maine Residents Property Tax and Rent Refund Application Check here: ..... ➡ 

The Maine Residents Property Tax and Rent Refund program is a property tax relief program for qualified homeowners or renters who live in Maine. The 2002 program was generally available to Maine residents with household income less than \$45,100 for multi-member households or less than \$29,100 for single-member households. Also, your property taxes must have been greater than 4% of your income or your rent must have been greater than 22% of your income. The application period is August 1, 2003 through December 31, 2003. **THE APPLICATION WILL BE MAILED TO YOU IN AUGUST 2003 unless your income on line 16 exceeds the income limits for this program.**

To reduce printing and postage costs, if you have your return done by a tax preparer and do not need Maine income tax forms and instructions mailed to you next year, check box at right. A postcard containing your 6-digit PIN(s) to be used for electronic filing will be mailed to you instead. ☐

**IMPORTANT NOTE** If taxpayer is deceased, enter date of death.  /  /  If spouse is deceased, enter date of death.  /  /

**Third Party Designee** (See page 8) Do you want to allow another person to discuss this return with Maine Revenue Services? ☐ **Yes** (complete the following). ☐ **No**.  
 Designee's name \_\_\_\_\_ Phone no. ( ) \_\_\_\_\_ Personal identification number 

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Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

**SIGN  
HERE**   
Keep a  
copy of this  
return for  
your  
records

**Paid  
Preparer's  
Use  
Only**

YOUR SIGNATURE	DATE SIGNED	YOUR OCCUPATION
SPOUSE'S SIGNATURE (IF JOINT RETURN, BOTH MUST SIGN)	DATE SIGNED	SPOUSE'S OCCUPATION
PREPARER'S SIGNATURE	DATE	PREPARER'S PHONE NUMBER
PRINT PREPARER'S NAME and NAME OF BUSINESS		PREPARER'S SSN or PTIN

If requesting a **REFUND**, mail to: Maine Revenue Services, P.O. Box 9111, Augusta, ME 04332-9111  
If **NOT** requesting a refund, mail to: Maine Revenue Services, P.O. Box 1067, Augusta, ME 04332-1067

OFFICE USE ONLY: CK \$ \_\_\_\_\_ PP ☐ IS ☐ ☐



2002

## SCHEDULES 1 &amp; 2

See instructions on pages 9 and 10.  
Enclose with your Form 1040ME



\*020210200\*

Attachment  
Sequence No. 2

Name(s) as shown on Form 1040ME

Jim &amp; Jennifer Jettson

Your Social Security Number

0 0 0 - 0 0 - 1 2 3 4

## SCHEDULE 1 — INCOME MODIFICATIONS

## 1 ADDITIONS to federal adjusted gross income.

- a Income from municipal and state bonds, other than Maine ..... 1a
- b Net Operating Loss Recovery Adjustment (Attach a schedule showing your calculation) ..... 1b
- c Maine State Retirement Contributions ..... 1c
- d Fiduciary Adjustment- additions only (Attach a copy of your federal Schedule K-1) ..... 1d
- e 30% Bonus Depreciation Add-back (See instructions) ..... 1e
- f Other (See instructions) ..... 1f
- g Total additions (Add lines 1a through 1f) ..... 1g

## 2 SUBTRACTIONS from federal adjusted gross income.

- a U.S. Government Bond interest included in federal adjusted gross income ..... 2a     3 0 0   0 0
- b State Income Tax Refund (Only if included in federal income) ..... 2b
- c Social Security and Railroad Retirement Benefits included in federal adjusted gross income  
(See instructions) ..... 2c
- d Pension Income Deduction (Complete and attach the worksheet on back) ..... 2d
- e Interest from Maine Municipal General Obligation Bonds included in federal adjusted gross income ..... 2e
- f Premiums for Long-Term Care Insurance (Do not include health insurance premiums on this line)  
(See instructions). **NOTE: If you itemize deductions, complete and attach worksheet on back** ... 2f
- g Maine State Retirement System Pick-Up Contributions paid to the taxpayer during 2002  
which have been previously taxed by the state ..... 2g
- h Federal Work Opportunity Credit ..... 2h
- i **Fiduciary Adjustment-deductions only** (Attach a copy of your federal Schedule K-1) ..... 2i
- j Other. List \_\_\_\_\_ (See instructions) ..... 2j
- (Nonresidents and Part-year residents - Do not enter non-Maine income)**
- k Total Subtractions (Add lines 2a through 2j) ..... 2k     3 0 0   0 0

3 Net Modification (Subtract line 2k from line 1g — enter here and on 1040ME, page 1, line 15  
[May be a negative amount])3    - 3 0 0   0 0

## SCHEDULE 2 — ITEMIZED DEDUCTIONS

- 4 Total itemized deductions from federal Form 1040, Schedule A, line 28 ..... 4    8    6 4 9   0 0
- 5 a Income taxes imposed by this state or any other taxing jurisdiction included in line 4 above  
(From federal Form 1040, Schedule A, line 5 — see instructions if page 1, line 14 exceeds  
\$137,300 [\$68,650 if Married Filing Separately] and complete and attach worksheet on back) .... 5a    2    5 9 5   0 0
- b Deductible costs, included in line 4 above, incurred in the production of Maine exempt income  
(See instructions) ..... 5b
- c Amounts included in line 4 that are also being claimed for the Family Development Account  
Credit on Maine Schedule A, line 23 ..... 5c
- d Amount included in line 4 attributable to income from an ownership interest in a flow-through  
entity financial institution ..... 5d
- 6 Deductible costs of producing income exempt from federal income tax, but taxable by Maine  
(See instructions) ..... 6
- 7 Line 4 minus lines 5a, b, c, and d plus line 6. Enter result here and on 1040ME, page 1, line 17 ..... 7    6    0 5 4   0 0

Note: If the amount on line 7 is less than your allowable standard deduction, use the standard deduction.  
If Married Filing Separately, however, both spouses must either itemize or use the standard deduction.



Jim &amp; Jennifer Jettson

000-00-1234

Attachment  
Sequence No. 8**WORKSHEET A****Residency Information Worksheet for Nonresidents/Part-year Residents**

Enclose with your Form 1040ME

**During 2002:**

		<b>Yourself</b>	<b>Spouse</b>
1. I was domiciled in (Enter state) .....	1.	NY, ME	NY, ME
2. I was in the military and stationed in (Enter state or country) .....	2.		
3. I became a Maine resident (Enter date) .....	3.	08/01/02	08/01/02
a. (Enter the state of prior residence) .....	3a.	NY	NY
4. I became a nonresident (Enter date of move) .....	4.		
a. (Enter new State of residence) .....	4a.		
5. I was a nonresident of Maine the entire year (Enter state or country of residence) .....	5.		
6. The number of days I spent in Maine (for any purpose) is .....	6.	153	153
7. I owned a home/real property in Maine (Enter "Yes" or "No") .....	7.	Yes	Yes

**WORKSHEET B****Income Allocation Worksheet for Nonresidents/Part-Year Residents**

(See instructions on page 13)

Enclose with your Form 1040ME

Nonresidents and Part-year residents must complete this worksheet before completing Schedule NR or Schedule NRH

		<b>Federal Income</b>		<b>Maine Resident Period (Part-year Residents only)</b>		<b>Nonresident Period (Nonresidents &amp; Part-year Residents)</b>	
		<b>Column A</b> Income from federal return	<b>Column B</b> Income from Column A for this period	<b>Column C</b> Income from Column B earned outside of Maine	<b>Column D</b> Income from Column A for this period	<b>Column E</b> Income from Column D from Maine sources	
(NOTE: Married persons filing separate Maine income tax returns <b>must</b> complete separate worksheets for <u>each</u> spouse)							
1. Wages, salaries, tips, other compensation* ...	1	57,895	32,000		25,895		
2. Taxable Interest .....	2	600	250		350		
3. Ordinary dividends .....	3						
4. Alimony received .....	4						
5. Business income/loss .....	5						
6. Capital gain/loss .....	6						
7. Other gains/losses .....	7						
8. Taxable amount of IRA distributions .....	8						
9. Taxable amount of pensions and annuities ...	9						
10. Rental real estate, royalties, partnerships, S corporations, and trusts, etc .....	10						
11. Farm income/loss .....	11						
12. Unemployment Compensation .....	12						
13. Taxable Amount of social security benefits ...	13						
14. Other income (Including lump-sum distributions, but excluding state income tax refunds) .....	14						
15. Add lines 1 through 14 .....	15	58,495	32,250		26,245		

**NOTE: See instructions on page 13 on how to use Worksheet B, line 15 entries to complete line 1 of Schedule NR or Schedule NRH.****\*If necessary, use Worksheet C on page 26 to calculate the amount for line 1, Column E.**



# SCHEDULE NR

## FORM 1040ME

# 2002

### SCHEDULE for CALCULATING the NONRESIDENT CREDIT NONRESIDENTS AND PART-YEAR RESIDENTS ONLY

This schedule must be enclosed with your completed Form 1040ME.

If part-year resident, enter dates you were a Maine Resident

from \_\_\_\_\_ to \_\_\_\_\_



\*020210600\*

Attachment Sequence No. 10

Name(s) as shown on Form 1040ME

Jim & Jennifer Jettson

Your Social Security Number

0 0 0 - 0 0 - 1 2 3 4

**WHO MUST FILE SCHEDULE NR?** Nonresident and part-year resident individuals who are required to file a Maine return, but have income not taxable by Maine **and** use the same filing status on the Maine return as used on the federal return. See reverse side for instructions.

**DO NOT FILE SCHEDULE NR IF:** All your income is taxable by Maine or if your federal filing status is "Married filing joint" and you elect to file "Single" on the Maine return (use Schedule NRH on page 29). **You do not have to complete Schedule NR if you qualify for the low-income tax credit** (See instructions for Form 1040ME, line 22).

**YOU MUST ENCLOSE A COMPLETE COPY OF YOUR FEDERAL RETURN, including all schedules and worksheets.** Enclose copies of **W-2 forms from other states or temporary duty (TDY) papers to support entries in Column C.** If you filed your federal return using the IRS Telefile system, attach a copy of your Telefile worksheet to your Maine income tax return.

**IMPORTANT: Complete Worksheets A and B on page 25 before completing Schedule NR.**

	Box A FEDERAL	Box B MAINE	Box C NON-MAINE
<b>1 INCOME</b> — (Complete and attach Worksheets A and B on page 25):			
Box A - From Worksheet B, line 15, column A			
Box B - From Worksheet B, line 15, column B plus column E			
Box C - From Worksheet B, line 15, column D minus column E ....	\$ 58,495	\$ 32,250	\$ 26,245

**2 RATIO OF INCOME:** Divide line 1, Box C by line 1, Box A (If less than 0, enter 0.0000.  
If greater than 100, enter 1.0000) ..... .4487

#### COMPLETE THIS SECTION ONLY IF YOU HAVE FEDERAL INCOME ADJUSTMENTS

**3 FEDERAL INCOME ADJUSTMENTS — NON-MAINE-SOURCE ONLY:** Multiply amount on federal Form 1040, line 34, or Form 1040A, line 20 by the percentage listed on line 2. Enter result here ..... 897.00

**4 FEDERAL ADJUSTED GROSS INCOME NON-MAINE-SOURCE ONLY:** Line 1, Box C minus line 3 ..... 25,348.00

#### COMPLETE THIS SECTION ONLY IF YOU HAVE INCOME MODIFICATIONS (Form 1040ME, line 15)

**5 INCOME MODIFICATIONS — NON-MAINE-SOURCE ONLY:**

a Additions — Specify ..... 135.00

b Deductions — Specify U.S. Gov't Bond Int - (\$300 x .4487) ..... 135.00

c Total Modifications: line 5a minus line 5b (may be a negative amount) ..... -135.00

**6 NON-MAINE ADJUSTED GROSS INCOME:** Add or subtract line 5c to or from line 4 ..... 25,213.00

**7 RATIO OF MAINE ADJUSTED GROSS INCOME:** Divide amount on line 6 by amount from Form 1040ME, line 16. (If less than 0, enter 0.0000. If greater than 100, enter 1.0000.) ..... .4487

**8 TAX SUBTOTAL:** Enter from Form 1040ME, line 20 plus line 21 (except for minimum tax) minus line 22 minus Maine Schedule A, lines 5 and 7 ..... 2,251.00

**9 NONRESIDENT CREDIT:** Multiply amount on line 8 by line 7.  
Enter result here and on Form 1040ME, line 25 ..... 1,010.00